

1 SEC. 8. Section eleven (11) of said chapter is hereby amended by  
 2 changing the word "board" to "commission" in lines seven (7), eight  
 3 (8), eleven (11), eighteen (18), twenty-one (21), twenty-eight (28),  
 4 thirty (30), thirty-one (31), thirty-four (34), thirty-six (36), and  
 5 forty-two (42) thereof.

1 SEC. 9. Section twelve (12) of said chapter is hereby amended by  
 2 changing the word "board" to "commission" in lines four (4), five  
 3 (5), nine (9), thirteen (13), and sixteen (16) thereof.

1 SEC. 10. Section thirteen (13) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in lines five (5),  
 3 eight (8), eleven (11), twenty (20), and twenty-two (22) thereof.

1 SEC. 11. Section fourteen (14) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in line thirteen (13)  
 3 thereof.

1 SEC. 12. Section sixteen (16) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in lines seven (7),  
 3 nine (9), and twenty-nine (29) thereof.

1 SEC. 13. Section seventeen (17) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in line one (1) thereof.

1 SEC. 14. Wherever the words "board of assessment and review"  
 2 or "board" appear in said chapter and have not been specifically re-  
 3 ferred to in this act, the words "board of assessment and review" are  
 4 hereby changed to read "tax commission", and the word "board" is  
 5 hereby changed to read "commission", and the code editor is hereby  
 6 authorized to make said changes.

Approved April 3, 1939.

## CHAPTER 181

### SALES TAX

S. F. 113

AN ACT to amend the law as it appears in chapter one hundred ninety-six (196), acts of the Forty-seventh General Assembly of Iowa, relating to the imposition of a tax on the gross receipts from retail sales as therein defined; to modify the definition of retail sale or sale at retail, as set forth therein; and to repeal any acts, or parts of acts, in conflict herewith.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in section one (1), chapter  
 2 one hundred ninety-six (196), Acts of the Forty-seventh General As-  
 3 sembly of Iowa, be and the same is hereby amended by substituting  
 4 a comma (,) for the period (.) at the end of the fifteenth line thereof,  
 5 and by adding thereto, immediately following such comma (,), the  
 6 following: "or electricity or steam when purchased and used in the  
 7 processing of tangible personal property intended to be sold ultimately  
 8 at retail."

9 Amend Section one (1), Chapter one hundred ninety-six (196),  
10 Acts of the Forty-seventh (47) General Assembly, by adding after  
11 the word "creating" at the end of line twenty of said section, the word  
12 "heat" followed by a "comma" (,).

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication in  
3 the Waterloo Courier, a newspaper published at Waterloo, Iowa, and  
4 the Daily Tribune, a newspaper published at Dubuque, Iowa.

Approved March 22, 1939.

I hereby certify that the foregoing act was published in the Waterloo Courier, March 24, 1939, and the Daily Tribune, Dubuque, Iowa, March 25, 1939.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 182

### TRADE-IN RECEIPTS EXEMPT FROM SALES AND USE TAX

H. F. 217

AN ACT to amend section three (3) of chapter one hundred ninety-six (196), acts of the Forty-seventh General Assembly, and section three (3) of chapter one hundred ninety-eight (198), acts of the Forty-seventh General Assembly, so as to exempt certain trade-in property and the gross receipts from the sale thereof from retail sales tax and use tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section three (3) of chapter one hundred ninety-six  
2 (196), Acts of the Forty-seventh General Assembly, is hereby amended  
3 by adding thereto after subsection "d" a new subsection as follows:  
4 "e. That part of the gross receipts from sales of tangible personal  
5 property accepted as part consideration in the sale in Iowa of other  
6 property which is not in excess of the original trade-in valuation,  
7 provided the seller keeps an accurate record of the identity of such  
8 tangible personal property so as to show the name and address of  
9 the persons from whom acquired and to whom sold and the exact  
10 trade-in and sale price."

1 SEC. 2. Section three (3) of chapter one hundred ninety-eight  
2 (198), Acts of the Forty-seventh General Assembly, is hereby amended  
3 by adding thereto after subsection "5" a new subsection as follows:  
4 "6. Tangible personal property, the gross receipts from the sale of  
5 which are exempted from the retail sales tax by the terms of section  
6 three (3) of chapter one hundred ninety-six (196), Acts of the Forty-  
7 seventh General Assembly, as amended."

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in full force and effect after its publication in the Muscatine Journal,  
3 a newspaper published at Muscatine, Iowa, and in The Wapello Re-  
4 publican, a newspaper published at Wapello, Iowa.

Approved April 12, 1939.

I hereby certify that the foregoing act was published in the Muscatine Journal, April 15, 1939, and The Wapello Republican, April 20, 1939.

EARL G. MILLER, *Secretary of State.*